INDEX

Index to Volume 45 • January, 1983 through October, 1983

SUBJECT

Accounting Principles and Practices

Communication Between Predecessor and Successor Accountants. Richard A. Scott. April, p. 18.

Current Tax Laws and R & D. Mary Lynn Siegler. July, p. 3.

Current Valuation of Long Term Debt. Larry H. Beard and Al Hartgraves. July, p. 29.

Depreciation Graphics. Larry M. Walther. July, p. 20.

Depreciation of Landscaping. Zoel W. Daughtrey. October, p. 3.

Functional Currency Concept; Flexibility and Comparability Effects. Dahli Gray. January, p. 19.

Purchased Goodwill Should Not Be Reported As An Asset, Wayne Higley, Connie Rasmussen. April, p. 12.

Real Property Investment Decisions—ACRS vs. Straight-Line Depreciation. M. Frank Barton and J. David Spiceland. October, p. 19.

SFAS No. 33 In Trouble. Roland L. Madison and William J. Radig. July, p. 7.

Accounting Profession

New Workplace Techniques. Carole B. Cheatham. April, p. 3.

Relations With State Society Members Not in Public Practice. Leonard A. Robinson and Loudell Ellis Robinson. October, p. 7.

Auditing

Auditing Standards—Reflective or Prospective. Robert Hill and M. Zafar Iqbal. January, p. 14.

The Auditors Independence Problem. Hans J. Dykxhoorn and Kathleen Sinning. October, p. 10.

Internal Control Evaluation. Charles D. Bailey. July, p. 25.

SAS 39, A Pragmatic Approach. Karen L. Hooks, Gerald H. Lander and Stephen S. Walker. January, p. 7.

Computers—See EDP

Education

Home Office Deduction for College Professors. Tonya K. Flesher and Joseph L. Morris. July, p. 13.

Electronic Data Processing

EDP: Some Behavioral Aspects. V Ray Alford and Joseph M. McKeon. October, p. 23.

Suggested EDP Knowledge Levels For Accounting Professionals. Elise G. Jancura. April, p. 20.

Governmental and Non-Profit Organizations

Federal Grants—The Single Audit Concept. Daniel L. Cohrs and Sidny K. Zink. October, p. 27.

The Nonbusiness Organizations Project. Roland L. Madison. January, p. 25.

Reports By Voluntary Health and Welfare Agencies. Ruthie G. Reynolds. April, p. 30.

Letters to the Editor

Tax penalty on marriage. Comments by Judy Jo Baiamonte. Reply by John M. Strefeler. January, p. 33.

News Features

AWSCPA Public Service Award given to Marguerite Reimers. January, p. 33.

SEC Accounting Fellows named. July, p. 33.

Reviews

Differences Between Networking By Men and Women. Patrica M. Roach. January, p. 31.

Portfolio Management—Social Investing. Susan J. Polk. January, p. 31.

Taxes

Accounting Myopia: Time to Reconsider the ITC. Paul A. Janell and Sharon M. McKinnon. January, p. 3.

Current Tax Laws and R & D. Mary Lynn Siegler. July, p. 3.

Home Office Deduction for College Professors. Tonya K. Flesher and Joseph L. Morris. July, p. 13.

Medical Expense Deductions. John C. Gardner and John Croley. October, p. 14.

An Organized Approach For Tax Shelter Selection. Manson P. Dillaway, Cherie J. O'Neill, Donald V. Saftner. April, p. 7.

Real Property Investment Decisions—ACRS vs. Straight-Line Depreciation. M. Frank Barton and J. David Spiceland. October, p. 19.

Theory and Practice

Current Valuation of Long Term Debt. Larry H. Beard, Al Hartgraves and Fred A. Jacobs. July, p. 29.

"The Establishment"—An Update. James I. Konkel. January, p. 28.

AUTHORS

Alford, V. Ray and McKeon, Joseph M.
EDP: Some Behavioral Aspects, October, p. 23.

Bailey, Charles D.
Internal Control Evaluation, July, p. 25.

Barton, M. Frank and Spiceland, J. David
Real Property Investment Decisions-ACRS vs. Straight-Line Depreciation, October, p. 19.

Beard, Larry H., Hartgraves, Al and Jacobs, Fred A.
Current Valuation of Long Term Debt, July, p. 29.

Cheatham, Carol B.
New Workplace Techniques, April, p. 3.

Cohrs, Daniel L. and Zink, Sidny K.
Federal Grants-The Single Audit Concept, October, p. 27.

Croley, John and Gardner, John C.
Medical Expense Deductions, October, p. 14.

Daughtrey, Zoel W.
Depreciation of Landscaping, October, p. 3.

Dillaway, Manson P., O'Neill, Cherie J. and Saftner, Donald V.
An Organized Approach for Tax Shelter Selection, April, p. 7.

Dykxhoorn, Hans J. and Sinning, Kathleen E.
The Auditors Independence Problem, October p. 10.

Flesher, Tonya A. and Morris, Joseph L.
Home Office Deduction for College Professors, July, p. 13.

Gardner, John C. and Croley, John
Medical Expense Deductions, October, p. 14.

Gray, Dahli
Functional Currency Concept; Flexibility and Comparability Effects, January, p. 19.

Hartgraves, Al, Jacobs, Fred A. and Beard, Larry H.
Current Valuation of Long Term Debt, July, p. 29.

Higley, Wayne and Rasmussen, Connie
Purchased Goodwill Should Not Be Reported As An Asset, April, p. 12.

Hill, Robert and Iqbal, M. Zafar
Auditing Standards - Reflective or Prospective, January, p. 14.

Hooks, Karen L., Lander, Gerald H. and Walker, Stephen S.
SAS 39, A Pragmatic Approach, January, p. 7

Iqbal, M. Zafar and Hill, Robert
Auditing Standards — Reflective Or Prospective, January, p. 14.

Jacobs, Fred A., Beard, Larry H. and Hartgraves, Al
Current Valuation of Long Term Debt, July, p. 29.

Jancura, Elise G.
Suggested EDP Knowledge Levels For Accounting Professionals, April, p. 20.

Janell, Paul A. and McKinnon, Sharon M.
Accounting Myopia: Time To Reconsider the ITC, January p. 3.

Konkel, James I.
"The Establishment" — An Update, January, p. 28.

Lander, Gerald H., Hooks, Karen L. and Walker, Stephen S.
SAS 39, A Pragmatic Approach, January, p. 3.

Madison, Roland L.
The Nonbusiness Organizations Project, January, p. 25.

Madison, Roland L. and Radig, William J.
SFAS No. 33 In Trouble, July, p. 7.

McKeon, Joseph M. and Alford, V.
EDP: Some Behavioral Aspects, October, p. 23.

McKinnon, Sharon M.
Accounting Myopia: Time To Reconsider the ITC, January, p. 3.

Morris, Joseph L. and Flesher, Tonya K.
Home Office Deduction for College Professors, July, p. 13.

O'Neill, Cherie J., Dillaway, Manson P. and Saftner, Donald V.
An Organized Approach For Tax Shelter Selection, April, p. 7.

Radig, William J. and Madison, Roland L.
SFAS No. 33 In Trouble, July, p. 7.

Rasmussen, Connie and Higley, Wayne
Purchased Goodwill Should Not Be Taken As An Asset, April, p. 12.

Reynolds, Ruthie G.
Reports By Voluntary Health and Welfare Agencies, April, p. 30.

Robinson, Leonard A. and Robinson, Loudell Ellis
Relations With State Society Members Not in Public Practice, October, p. 7.

Saftner, Donald V.,Dillaway, Manson P. and O'Neill, Cherie J.
An Organized Approach For Tax Shelter Selection, April, p. 7.

Scott, Richard A.
Communication Between Predecessor And Successor Accountants, April, p. 18.

Siegler, Mary Lynn
Current Tax laws and R & D, July, p. 3.

Sinning, Kathleen E. and Dykxhoorn, Hans J.
The Auditors Independence Problem, October, p. 10.

Spiceland, J. David and Barton, M. Frank
Real Property Investment Decisions-ACRS vs. Straight-Line Depreciation, October, p. 19.

Walker, Stephen S., Hooks, Karen L. and Lander, Gerald H.
SAS 39, A Pragmatic Approach, January p. 3.

Walther, Larry M.
Depreciation Graphics, July, p. 20.

Zink, Sidny K. and Cohrs, Daniel L.
Federal Grants-The Single Audit Concept, October, p. 27.